

RECONCILIATION BULLETIN

TOPIC: Year-End Reconciliation Bulletin 04-07	ISSUE DATE: 5/26/04
TITLE: SFY 04 Appropriations, Receipts and Expenditures, Vouchers and Deposit Vouchers	REVISION DATE:
AUTHORIZED BY: Cheryl Thompson, DHFS Reconciler Bureau of Fiscal Services	PAGE 1 OF 3

PROCEDURES

Accounting procedures for SFY 04 items submitted after June 1, 2004 are summarized as follows:

1. Vouchers

- a. All invoices to be keyed after July 1, 2004, liquidating institution or division purchase orders issued prior to July 1, 2004 are to be keyed as SFY 2005 transactions using SFY 2005 document numbers. Legitimate SFY 04 purchase order balances will be brought forward to SFY 2005 to facilitate the payment process.
- b. Any invoices pertaining to legitimate SFY 04 activities with no purchase order liquidation can be coded as a SFY 04 transaction. Approval of your BFS Lead Accountant is required prior to entry of SFY 04 transactions after June 29, 2004. Approval by the DHFS Reconciler, BFS, is required after July 9, 2004.
- c. Keying of SFY 04 invoices by BFS or by delegated keying locations must be completed by 5:00 p.m. on June 29, 2004.

2. State Building Trust Funds

State Building Trust Fund vouchers must reach this office not later than noon, June 22, 2004 to be recorded as a SFY 04 expenditure. All vouchers disbursing funds from State Building Trust Fund appropriations that are received in BFS after noon, June 22, 2004 will be coded as SFY 2005 expenditures and included in the July or subsequent month vouchers, regardless of purchase order date.

3. Deposit Vouchers

All receipts and refunds of expenditures (except State General Fund and State Building Trust Fund) which originate in SFY 04 are to be included on deposit vouchers headed "June Work". The deposit voucher and the journal voucher clearing the 975 Appropriation on the deposit voucher must be received in BFS by noon, June 22, 2004. Organizations not using the 975 direct deposit concept must submit the deposit voucher to reach this office by noon on June 22, 2004.

Treatment of General Fund receipts is outlined in *Reconciliation Bulletin 04-06*.

4. State Building Trust Fund Purchase Orders

State Building Trust Fund Purchase Orders must be submitted to reach the Bureau of Fiscal Services by noon, June 11, 2004. This date is extremely important due to the cut-off established by the Department of Administration. Copies of purchase orders (may be faxed) are to be sent to Mary Ritchie, Bureau of Fiscal Services, Accounts Payable Section, Room 750, 1 West Wilson Street, Madison.

Any State Building Trust Fund purchase orders that are received by BFS after noon, June 11, 2004 will be coded to SFY 2005 with the appropriate purchase order numbers assigned for SFY 2005.

5. We call your attention to the following items:

a. Telephone

External -- Code to the fiscal year shown on the invoice. This will mean that on July invoices, for example, the June tolls included therein will be coded to the new fiscal year.

b. Electric and Gas Service

The date of meter reading determines the year to be charged. Therefore, service for the period June 16, 2004 to July 15, 2004 is to be charged entirely to SFY 2005.

c. Rent of Land

If the charge is on an annual or semi-annual basis, the due date for the period covered is the determining factor in the year to be charged. Thus, if the payment due on June 2, 2004 is made for the period June 2, 2004 to October 1, 2004, the entire amount of the rental is to be charged to SFY 04 funds.

d. Post Office Box Rental Due on July 1, 2004

In order to have the check by July 1, prepare a June voucher charging SFY 04 funding.

e. Advance Rental or Postage Meter to Pitney Bowes

The additional charge or credit based on the previous period is charged to the fiscal year of the invoice.

f. Subscription, Dues, Insurance, and Periodicals:

Code to fiscal year in which service begins, otherwise by invoice date.

g. Other Contractual Services:

Code to the fiscal year in which services are rendered. All such services should be invoiced not to overlap fiscal years.

Encumbered charges for services are coded to correspond to the date of the encumbrance.

CONTACT PERSON

If you have any questions, please contact the person as listed below:

DPH -	Elsie Jane Murphy (608) 267-7309
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